DECLARATION AND POWER OF ATTORNEY

As the below-named inventors, we declare that:

Our residences, post office addresses, and citizenships are as stated below under our names.

We have reviewed and understand the contents of the foregoing specification, including the claims, and we believe we are the original, first and joint inventors of the invention entitled "TWO-SPEED WHEEL ASSEMBLY FOR MANUAL WHEELCHAIRS, WITH A QUICK-RELEASE MOUNTING CAPABILITY," which is described and claimed in the foregoing specification.

We acknowledge our duty to disclose information of which we are aware which is material to the examination of this application in accordance with 37 C.F.R. § 1.56(a).

We hereby appoint ROBERT A. JENSEN, Registration No. 24,268, CLARK A. PUNTIGAM, Registration No. 25,763 and Christopher O. Duffy, Registration No. 19,480, comprising the firm of JENSEN & PUNTIGAM, P.S., 1020 United Airlines Bldg., 2033 Sixth Avenue, Seattle, Washington 98121-2584, telephone (206) 448-3200) to prosecute this application and to transact all business in the Patent and Trademark Office connected therewith: Please address all correspondence and telephone calls to: Clark A. Puntigam.

We further declare that all statements made herein of our own knowledge are true and that all statements made on information and belief are believed to be true; and further, that these statements were made with the knowledge that the making of willfully false statements and the like is punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code, and may jeopardize the validity of any patent issuing from this patent application.

Stephen M. Meginniss III

Date 9/14/200

Residence

Seattle, Washington

Citizenship :

United States of America

P.O. Address

3434 10th Avenue W. Seattle, WA 98119

Wendell G. Matas

Residence

Seattle, Washington

Citizenship :

United States of America

P.O. Address

4844 N.E. 44th St. Seattle, WA 98105